## **AMENDMENTS TO THE CLAIMS**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

## **Listing of Claims:**

Claims 1-23 (Canceled).

Claim 24 (Currently Amended): A method for forming a winding for a threephase transformer, comprising:

winding an electrical conductor over a surface of a winding leg or a mandrel to from structure to form a first layer of turns, said structure having opposing end portions and said turns being serially arranged in a direction extending between the opposing end portions;

covering at least a portion of the first layer of turns with a layer of insulating material without end fill;

winding the electrical conductor into a second layer of turns that overlies the first layer of turns and the layer of insulation; and

bending the electrical conductor away from and parallel to the surface of the winding leg or mandrel structure and toward one of the end portions of the structure to form a transition between the first and second layers.

Claim 25 (Previously Presented): The method of claim 24, further comprising securing the transition to at least one of the turns in the first layer of turns.

Claim 26 (Previously Presented): The method of claim 25, wherein securing the transition to at least one of the turns in the first layer of turns comprises adhesively bonding the transition to at least one of the turns in the first layer of turns.

Claim 27 (Previously Presented): The method of claim 25, wherein securing the transition to at least one of the turns in the first layer of turns comprises tying the transition to at least one of the turns in the first layer of turns.

Claims 28-31 (Canceled).

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Claim 32 (New): The method of claim 24, wherein the bending of the electrical conductor is performed at a first one of the end portions and the electrical conductor is bent toward a second one of the end portions.

Claim 33 (New): The method of claim 24, further comprising flattening the electrical conductor before the step of winding the electrical conductor to form the first layer of turns.

Claim 34 (New): The method of claim 24, wherein the insulating material comprises a sheet of insulating material.

Claim 35 (New): The method of claim 24, wherein the insulating material comprises a strip of insulating material, and wherein the step of covering at least a portion of the first layer of turns with the layer of insulating material comprises winding the strip of insulating material over the first layer of turns such that the layer of insulating material comprises a plurality of turns of the strip of insulating material.

Claim 36 (New): The method of claim 24, wherein the bending of the electrical conductor forms an offset between an ending portion of the first layer of turns and a beginning portion of the second layer of turns, said offset being in a direction parallel to a longitudinal axis of the structure and in a direction perpendicular to the longitudinal axis of the structure.

Claim 37 (New): The method of claim 24, wherein the structure is a winding leg.

Claim 38 (New): The method of claim 24, wherein the structure is a mandrel.